

FYE 2009 Review - Annual Financial Report

School District: Nelson County
 Audit Firm Name: Brown & Company CPAs
 Date: 2/23/2010
 1st Audit Reviewer: Jeffrey Coulter
 2nd Audit Reviewer:

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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	10,043,260.86	10,065,211.47	-21,950.61	10,065,211.47	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	5,947,534.15	-5,947,534.15	0.00	5,947,534.15	
Revenue (State) - 3XXX (Not 3900)	17,655,787.27	17,655,787.27	0.00	23,603,321.42	-5,947,534.15	
Revenue (Federal) - 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	27,699,048.13	33,668,532.89	-5,969,484.76	33,668,532.89	0.00	
Expenditures-Not including Transfers Out or On Behalf	26,956,697.08	26,956,697.08	0.00	32,904,231.23	-5,947,534.15	
Expenditures-On Behalf	0.00	5,947,534.15	-5,947,534.15	0.00	5,947,534.15	
Total Expenditures	26,956,697.08	32,904,231.23	-5,947,534.15	32,904,231.23	0.00	
Excess (Deficiency) of Revenues Over Expenditures	742,351.05	764,301.66	-21,950.61	764,301.66	0.00	
Other Financing Sources - Not Transfers In	21,148.40	21,148.40	0.00	21,148.40	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	2,971.00	2,971.00	0.00	2,971.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	638,518.75	638,518.75	0.00	638,518.75	0.00	
Total Other Financing Sources, Uses and Transfers	-614,399.35	-614,399.35	0.00	-614,399.35	0.00	
Net Change in Fund Balance	127,951.70	149,902.31	-21,950.61	149,902.31	0.00	
Beginning Fund Balance - July 1	900,064.63	800,064.63	100,000.00	2,070,820.63	-1,270,756.00	Unexplained difference in beginning balance and not matching last year ending balance
Ending Balance - June 30	1,028,016.33	949,966.94	78,049.39	2,220,722.94	-1,270,756.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	5,947,534.15	-5,947,534.15	0.00	5,947,534.15	Financial Audit Report does not breakout On Behalf Revenues among Funds
On-Behalf Expenditures by Fund	0.00	5,947,534.15	-5,947,534.15	0.00	5,947,534.15	Financial Audit Report does not breakout On Behalf Expenditures among Funds
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	30,350.85	30,350.85	0.00	30,350.85	0.00	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	1,649,007.87	1,649,007.87	0.00	1,649,007.87	0.00	
Revenue (Federal) – 4XXX	2,165,022.96	2,165,022.96	0.00	2,165,022.96	0.00	
Total Revenues	3,844,381.68	3,844,381.68	0.00	3,844,381.68	0.00	
Expenditures-Not including Transfers Out and not 0280	4,296,635.31	4,296,635.31	0.00	4,299,606.31	-2,971.00	Refer Pg 13 Financial Audit Report
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	4,296,635.31	4,296,635.31	0.00	4,299,606.31	-2,971.00	
Excess (Deficiency) of Revenues Over Expenditures	-452,253.63	-452,253.63	0.00	-455,224.63	2,971.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	455,224.63	455,224.63	0.00	455,224.63	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	455,224.63	455,224.63	0.00	455,224.63	0.00	
Net Change in Fund Balance	2,971.00	2,971.00	0.00	0.00	2,971.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	2,971.00	2,971.00	0.00	0.00	2,971.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	440,136.00	440,136.00	0.00	440,136.00	0.00	
Total Revenues	440,136.00	440,136.00	0.00	440,136.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	440,136.00	440,136.00	0.00	440,136.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	440,136.00	440,136.00	0.00	440,136.00	0.00	
Total Other Financing Sources, Uses and Transfers	-440,136.00	-440,136.00	0.00	-440,136.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	
Revenue (State) – 3XXX	1,156,612.00	1,156,612.00	0.00	1,156,612.00	0.00	
Total Revenues	4,156,612.00	4,156,612.00	0.00	4,156,612.00	0.00	
Expenditures-Not including Transfers Out	2,556,214.17	2,556,214.17	0.00	2,556,214.17	0.00	
Total Expenditures	2,556,214.17	2,556,214.17	0.00	2,556,214.17	0.00	
Excess (Deficiency) of Revenues Over Expenditures	1,600,397.83	1,600,397.83	0.00	1,600,397.83	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	1,600,397.83	1,600,397.83	0.00	1,600,397.83	0.00	
Total Other Financing Sources, Uses and Transfers	-1,600,397.83	-1,600,397.83	0.00	-1,600,397.83	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	173,272.46	173,272.46	0.00	173,272.46	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	173,272.46	173,272.46	0.00	173,272.46	0.00	
Expenditures-Not including Transfers Out	6,497,793.07	6,497,793.07	0.00	6,497,793.07	0.00	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	6,497,793.07	6,497,793.07	0.00	6,497,793.07	0.00	
Excess (Deficiency) of Revenues Over Expenditures	-6,324,520.61	-6,324,520.61	0.00	-6,324,520.61	0.00	
Other Financing Sources - Not Transfers In - Not 52XX	8,027,150.00	8,027,150.00	0.00	8,027,150.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	2,223,827.95	2,223,827.95	0.00	2,223,827.95	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	10,250,977.95	10,250,977.95	0.00	10,250,977.95	0.00	
Net Change in Fund Balance	3,926,457.34	3,926,457.34	0.00	3,926,457.34	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	4,412,403.42	-4,412,403.42	Unexplained difference in beginning balance and not matching last year ending balance
Ending Balance - June 30	3,926,457.34	3,926,457.34	0.00	8,338,860.76	-4,412,403.42	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	36,313,450.27	42,282,935.03	-5,969,484.76	42,282,935.03	0.00	Refer to differences in Governmental Fund
Total Expenditures - Governmental Funds	40,307,339.63	46,254,873.78	-5,947,534.15	46,257,844.78	-2,971.00	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-3,993,889.36	-3,971,938.75	-21,950.61	-3,974,909.75	2,971.00	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	8,051,269.40	8,051,269.40	0.00	8,051,269.40	0.00	
Net Change in Fund Balance - Governmental Funds	4,057,380.04	4,079,330.65	-21,950.61	4,076,359.65	2,971.00	
Beginning Fund Balance - July 1 - Governmental Funds	900,064.63	800,064.63	100,000.00	6,483,224.05	-5,683,159.42	
Ending Fund Balance - June 30 - Governmental Funds	4,957,444.67	4,879,395.28	78,049.39	10,559,583.70	-5,680,188.42	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	1,006,061.70	1,006,061.70	0.00	1,006,061.70	0.00	
Total Operating Revenues	1,006,061.70	1,006,061.70	0.00	1,006,061.70	0.00	
Expenditures-Not including Transfers Out or On-behalf	2,119,594.33	2,125,820.17	-6,225.84	2,330,766.37	-204,946.20	
Expenditures-On Behalf	0.00	204,946.20	-204,946.20	0.00	204,946.20	
Expenditures - Depreciation Only (Fund 81)	85,190.35	85,190.35	0.00	82,982.55	2,207.80	Refer Pg 17 Financial Audit Report
Total Operating Expenses	2,204,784.68	2,415,956.72	-211,172.04	2,413,748.92	2,207.80	
Operating Income (Loss)	-1,198,722.98	-1,409,895.02	211,172.04	-1,407,687.22	-2,207.80	
Non-Operating Revenue - Interest Income Only (Local) - 1510	13,379.96	13,379.96	0.00	13,379.96	0.00	
Revenue (State) – 3XXX	30,701.57	30,701.57	0.00	235,647.77	-204,946.20	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	204,946.20	-204,946.20	0.00	204,946.20	
Donated Commodities – 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	1,118,775.00	1,118,775.00	0.00	1,118,775.00	0.00	
Revenue (Other) - Not transfers In– 5XXX	7,428.30	7,428.30	0.00	7,428.30	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	1,170,284.83	1,375,231.03	-204,946.20	1,375,231.03	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	-28,438.15	-34,663.99	6,225.84	-32,456.19	-2,207.80	
Beginning Net Assets - July 1	535,877.16	535,877.16	0.00	1,028,905.18	-493,028.02	Unexplained difference in beginning balance and does not matching last years ending balance
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	507,439.01	501,213.17	6,225.84	996,448.99	-495,235.82	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	534,842.89	534,842.89	0.00	534,842.89	0.00	
Total Operating Revenues	534,842.89	534,842.89	0.00	534,842.89	0.00	
Expenditures-Not including Transfers Out	577,059.34	682,573.15	-105,513.81	682,573.15	0.00	
Expenditures - Depreciation Only (Fund 81)	15.70	15.70	0.00	15.70	0.00	
Total Operating Expenses	577,075.04	682,588.85	-105,513.81	682,588.85	0.00	
Operating Income (Loss)	-42,232.15	-147,745.96	105,513.81	-147,745.96	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	105,513.81	-105,513.81	105,513.81	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	105,513.81	-105,513.81	105,513.81	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	-42,232.15	-42,232.15	0.00	-42,232.15	0.00	
Beginning Net Assets - July 1	377,839.59	377,839.59	0.00	377,867.07	-27.48	Unexplained difference in beginning balance and does not match last year ending balance
Ending Net Assets - June 30	335,607.44	335,607.44	0.00	335,634.92	-27.48	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	1,540,904.59	1,540,904.59	0.00	1,540,904.59	0.00	Refer to differences in Proprietary Funds
Total Operating Expenses - Proprietary Funds	2,781,859.72	3,098,545.57	-316,685.85	3,096,337.77	2,207.80	
Operating Income (Loss) - Proprietary Funds	-1,240,955.13	-1,557,640.98	316,685.85	-1,555,433.18	-2,207.80	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	1,170,284.83	1,480,744.84	-310,460.01	1,480,744.84	0.00	
Net Transfers In (Out) - Proprietary Funds	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss) - Proprietary Funds	-70,670.30	-76,896.14	6,225.84	-74,688.34	-2,207.80	
Net Assets, July 1, 2008 - Proprietary Funds	913,716.75	913,716.75	0.00	1,406,772.25	-493,055.50	
Net Assets, June 30, 2009 - Proprietary Funds	843,046.45	836,820.61	6,225.84	1,332,083.91	-495,263.30	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Total Deductions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets - Fiduciary funds	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	204,946.20	-204,946.20	0.00	204,946.20	Financial Audit Report does not breakout On Behalf Revenues among Funds
Fund 51 - On-Behalf Expenditures	0.00	204,946.20	-204,946.20	0.00	204,946.20	Financial Audit Report does not breakout On Behalf Expenditures among Funds
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	1,875,663.01	1,875,663.01	0.00	2,291,945.65	-416,282.64	Refer Pg 34-35 Note 6 Financial Audit Report
Depreciation Expense - Fund 81	85,190.35	85,190.35	0.00	82,982.55	2,207.80	Refer Pg 17 and 34-35 Note 6 Financial Audit Report

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	6,257,994.16	-6,257,994.16	6,257,994.16	0.00	Refer to KDE Website For On Behalf Payments
On-Behalf Payments (Audit)	0.00	0.00	0.00	105,513.81	-105,513.81	Financial Audit Report does not breakout On Behalf Payments among Funds
On-Behalf Payments (Audit - KDE Web)	0.00	-6,257,994.16	6,257,994.16	-6,152,480.35	-105,513.81	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	0.00	0.00	0.00	0.00	0.00	These are not being reviewed at this time
Deductions	1,875,663.01	1,875,663.01	0.00	0.00	1,875,663.01	
Change Total assets	-1,875,663.01	-1,875,663.01	0.00	0.00	-1,875,663.01	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-1,875,663.01	-1,875,663.01	0.00	0.00	-1,875,663.01	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	These are not being reviewed at this time
Deductions	85,190.35	85,190.35	0.00	0.00	85,190.35	
Change Total assets	-85,190.35	-85,190.35	0.00	0.00	-85,190.35	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-85,190.35	-85,190.35	0.00	0.00	-85,190.35	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	These are not being reviewed at this time
Deductions	15.70	15.70	0.00	0.00	15.70	
Change Total assets	-15.70	-15.70	0.00	0.00	-15.70	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-15.70	-15.70	0.00	0.00	-15.70	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	0.00	0.00	0.00	0.00	0.00	These are not being reviewed at this time
Total Deductions - Fixed Assets	1,960,869.06	1,960,869.06	0.00	0.00	1,960,869.06	
Change in Total Fixed Assets	-1,960,869.06	-1,960,869.06	0.00	0.00	-1,960,869.06	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-1,960,869.06	-1,960,869.06	0.00	0.00	-1,960,869.06	